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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2005, Part 4. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 11

#### REPEALS

#### PART 4

#### PENSIONS ETC

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<i>Short title and chapter</i>	<i>Extent of repeal</i>
Income and Corporation Taxes Act 1988 (c. 1)	In sections 348(1A) and 349(1A)— (a) paragraph (b), and (b) in paragraph (c), “, 610”.
Finance Act 2004 (c. 12)	In section 215— (a) in subsection (9), paragraph (b) and the word “and” before it, and (b) subsection (10). In Schedule 28— (a) in paragraph 2, sub-paragraph (1) and, in sub-paragraph (4), the word “or” at the end of paragraph (b), (b) paragraph 3(3) to (6), (c) paragraph 6(2), (d) in paragraph 16, sub-paragraph (1), in sub-paragraph (2), paragraph (b) and the word “and” before it, and sub- paragraphs (3) to (6), and (e) paragraph 20(2). In Schedule 32, in paragraph 9(2), the words “which will be payable”. In Schedule 36— (a) in paragraph 9(2), the words “the lower of”, (b) in paragraph 19(5), the words “and the pension scheme”, (c) in paragraph 26(2), the words “the lower of”, and (d) paragraphs 43 and 46.

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1 The repeals in ICTA and of paragraphs 43 and 46 of Schedule 36 to FA 2004 come into force on 6th April 2007.

2 The remaining repeals come into force on 6th April 2006.

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2005, Part 4.